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EXAMINER
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ART UNIT	PAPER NUMBER
3627	

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Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

PTOL-90A (Rev. 04/07)

	Application No.	Applicant(s)
Office Action Summary	10/087,627	FORMALE ET AL.
	Examiner	Art Unit	
	Marissa Thein	3627	

-- *The MAILING DATE of this communication appears on the cover sheet with the correspondence address* --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE <u>3</u> MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.
- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133).
  Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

1)☒ Responsive to communication(s) filed on <u>03 April 2007</u>.

2a)☒ This action is **FINAL.**   2b)☐ This action is non-final.

3)☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

4)☒ Claim(s) *1-18* is/are pending in the application.

    4a) Of the above claim(s) _____ is/are withdrawn from consideration.

5)☐ Claim(s) _____ is/are allowed.

6)☒ Claim(s) *1-18* is/are rejected.

7)☐ Claim(s) _____ is/are objected to.

8)☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

9)☐ The specification is objected to by the Examiner.

10)☐ The drawing(s) filed on _____ is/are: a)☐ accepted or b)☐ objected to by the Examiner.

    Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).

    Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).

11)☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

12)☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).

    a)☐ All b)☐ Some * c)☐ None of:

      1.☐ Certified copies of the priority documents have been received.

      2.☐ Certified copies of the priority documents have been received in Application No. _____.

      3.☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

    * See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

1)☐ Notice of References Cited (PTO-892)

2)☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)

3)☐ Information Disclosure Statement(s) (PTO/SB/08)
    Paper No(s)/Mail Date _____.

4)☐ Interview Summary (PTO-413)
    Paper No(s)/Mail Date. _____ .

5)☐ Notice of Informal Patent Application

6)☐ Other: _____ .

Response to Arguments

Applicants' "Response to Office Action of January 10, 2007" filed on April 3, 2007

has been considered.

Claims 1-18 remain pending in this application and an action on the merits

follows.

Claim Rejections - 35 USC § 103

The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all

obviousness rejections set forth in this Office action:

> (a) A patent may not be obtained though the invention is not identically disclosed
> or described as set forth in section 102 of this title, if the differences between the
> subject matter sought to be patented and the prior art are such that the subject
> matter as a whole would have been obvious at the time the invention was made
> to a person having ordinary skill in the art to which said subject matter pertains.
> Patentability shall not be negatived by the manner in which the invention was
> made.

Claims 1-18 are rejected under 35 U.S.C. 103(a) as being unpatentable over

the book "Intermediate Accounting", (pages 499-521) (tenth edition) in view of

U.S. Patent No. 6,047,267 to Owens et al. and in further view of U.S. Patent No.

2002/0082966 to O'Brien

Regarding claims 1 and 9, Intermediate Accounting discloses classifying an

asset as capital or an expensed asset (page 518) comprising: selecting a minimum

capitalization value (page 518); receiving purchase data signifying the acquisition of an

asset (page 501; page 502); determining a machine type of the acquired asset (page

50; page 502); comparing the value assigned to said machine type of the acquired

asset to said minimum capitalization value (page 509; page 514); and if the value for the

machine type of the acquired asset is greater than or equal to said minimum

capitalization value, classifying the asset as a capital asset, and if the value of r the

machine type of the acquired asset is less than the minimum capitalization value,

classifying the asset as an expensed asset (page 518).

However, Intermediate Accounting does not explicitly disclose assigning with

respect to each of a plurality of machine types an average value of a model of said

machine type independent of a value of the acquired asset; and computer readable

product embodied on computer readable media readable by a computing device.

Intermediate Accounting does disclose valuation of an asset (page 509). To

properly reflect cost, assets purchased on long-term contracts are accounted for at the

present value of the consideration exchanged between the contracting parties at the

date of the transaction ("Deferred Payment Contract" page 509).

O'Brien, on the other hand, teaches assigning with respect to each of a plurality

of machine types an average value of a model of said machine type independent of a

value of the acquired asset. O'Brien teaches a benchmark value which is a numerical

or financial value. The Numerical values can be aggregated, averaged, or otherwise

manipulated or processed. (Paragraph 162) The benchmark information system is

related to a particular asset against similar information for an entire group of similar

assets. The system provides users with the ability to define the group of assets

included in a particular analysis. (Paragraph 15) O'Brien further teaches benchmarking

pool assets which can be selected on the basis of a shared characteristics, a shared

data value for a particular characteristic (paragraph 159). Asset selection for

benchmarking purposes should hare some relevant characteristic or data value

(paragraph 159). The benchmark characteristics include the type of asset (the type or

model) paragraph 16).

Therefore, it would have been obvious to one of ordinary skill in the art at the

time of the invention was made to modify the Intermediate Accounting, to include

assigning with respect to each of a plurality of machine types an average value of a

model of said machine type independent of a value of the acquired asset, as taught by

O'Brien, in order to automatically gather and analyze information relating to the

maintenance of a plurality of assets, so as to maximize pertinent and industry wide data

to facilitate increasingly informed purchasing decisions in the future (O'Brien paragraph

2).

Owens, on the other hand, teaches a computer readable product embodied on

computer readable media readable by a computing device (col. 3, lines 14-18).

Therefore, it would have been obvious to one of ordinary skill in the art at the

time of the invention was made to modify the Intermediate Accounting, to include a

computer readable product embodied on computer readable media readable by a

computing device, as taught by Owens, in order to automatically gather and store

information.

Regarding claims 2-8 and 10-18, the combination of Intermediate Accounting and

Owens substantially discloses the claimed invention, however, the combination does

not disclose the models of the machine type; determining a value of the models;

calculating the average value of the models; instructions for weighing the value of each

model; weighting the value of each model as a function of predicted purchasing trends

of models; the value of the models are derived form the manufacturer's suggested retail

price of said model; the value of the models are derived form the manufacturer's base

manufacturing cost; determining the values of a predetermined date; the date of

commercial release; a data stem containing the purchaser orders; and reading the

machine type out of a data field in the purchase order.

O'Brien, on the other hand, teaches the models of the machine type (paragraph

37; paragraphs 160-162; paragraphs 166-167); determining a value of the models

(paragraph 37; paragraphs 160-162; paragraphs 166-167); calculating the average

value of the models (paragraph 37; paragraphs 160-162; paragraphs 166-167);

instructions for weighing the value of each model (paragraph 16; paragraph 137;

paragraphs 75-77; paragraphs 158-162; paragraphs 163-167); weighting the value of

each model as a function of predicted purchasing trends of models (paragraph 16;

paragraph 137; paragraphs 75-77; paragraphs 158-162; paragraphs 163-167); the

value of the models are derived form the manufacturer's suggested retail price of said

model (paragraph 16; paragraph 137; paragraphs 75-77; paragraphs 158-162;

paragraphs 163-167); the value of the models are derived form the manufacturer's base

manufacturing cost (paragraph 16; paragraph 137; paragraphs 75-77; paragraphs 158-

162; paragraphs 163-167); determining the values of a predetermined date (paragraph

16; paragraph 137; paragraphs 75-77; paragraphs 158-162; paragraphs 163-167); the

date of commercial release (paragraph 16; paragraph 137; paragraphs 75-77;

paragraphs 158-162; paragraphs 163-167); a data stem containing the purchaser

orders (paragraph 37; paragraph 156; paragraph 158); and reading the machine type

out of a data field in the purchase order (paragraph 37; paragraph 156; paragraph 158).

Therefore, it would have been obvious to one of ordinary skill in the art at the

time of the invention was made to modify the combination, to include the model and

data stream containing the purchase order, in order to capture and retain information

relating to cost and utilization of an asset in order to facilitate better procurement and

other business decisions (O'Brien, paragraph 5).

Response to Arguments

Applicant's arguments filed April 3, 2007 have been fully considered but they are

not persuasive.

Applicant remarks that "the prior art of record does not suggest (a) assigning with

respect to each of a plurality of machine types an average value of a model of said

machine type independent of a value of the acquired asset or (b) if said average value

for said machine type of said acquired asset is greater than or equal to said minimum

capitalization value, classifying the asset as a capital asset, and if said average value

for said machine type of said acquired asset is less than the minimum capitalization

value, classifying the asset as an expensed asset".

Examiner notes that the combination of "Intermediate Accounting", Owen and

O'Brien discloses the above recitation. Intermediate Accounting does disclose "if the

value for the machine type of the acquired asset is greater than or equal to said

minimum capitalization value, classifying the asset as a capital asset, and if the value

for the machine type of the acquired asset is less than the minimum capitalization value,

classifying the asset as an expensed asset". In page 518, Intermediate accounting

discloses costs that is incurred to achieve greater further benefits should be capitalized,

whereas expenditures that simple maintain a given level of service should be expensed.

Furthermore, Intermediate Accounting discloses that most expenditures below and

established arbitrary minimum amount are expensed rather than capitalized. Such

expenditures below and established arbitrary minimum amount are expensed rather

than capitalized is considered "if the value for the machine type of the acquired asset is

greater than or equal to said minimum capitalization value, classifying the asset as a

capital asset, and if the value for the machine type of the acquired asset is less than the

minimum capitalization value, classifying the asset as an expensed asset".

Intermediate Accounting does not explicitly discloses the assigning with respect to each

of a plurality of machine types an average value of a model of said machine type

independent of a value of the acquired asset. Intermediate Accounting does disclose

fair market value of what is given up or the fair value of the asset received (Valuation,

top of page 509).

However, the Examiner then turns to O'Brien to teach the assigning with respect

to each of a plurality of machine types an average value of a model of said machine

type independent of a value of the acquired asset. O'Brien teaches a benchmark

heuristic to generate a benchmark value from the pool of potential benchmarking

information. The benchmark value represents some relationship to the data values of a

particular characteristic or set of characteristics. If a target asset (value of acquired asset) is being compared to the pool of potential benchmark information, data values for one or more asset characteristics of the target asset can be compared to the benchmark values for one or more asset characteristics in the pool of potential benchmarking information. (Paragraph 161) Furthermore, O'Brien teaches a benchmark value which is a numerical. The Numerical values can be aggregated, averaged, or otherwise manipulated or processed. (Paragraph 162) The benchmark information system is related to a particular asset against similar information for an entire group of similar assets. The system provides users with the ability to define the group of assets included in a particular analysis. (Paragraph 15) O'Brien further teaches benchmarking pool assets which can be selected on the basis of a shared characteristics, a shared data value for a particular characteristic (paragraph 159). Asset selection for benchmarking purposes should have some relevant characteristic or data value (paragraph 159). The benchmark characteristics include the type of asset (the type or model) paragraph 16).

Such benchmark value represents some relationship to the data values of a particular characteristic or set of characteristics; benchmark value being numerical which can be averaged; and if a target asset (value of acquired asset) is being compared to the pool of potential benchmark information, data values for one or more asset characteristics of the target asset can be compared to the benchmark values for one or more asset characteristics in the pool of potential benchmarking information; are

considered "assigning with respect to each of a plurality of machine types an average value of a model of said machine type independent of a value of the acquired asset".

Owen was cited for teaching a computer readable product embodied on computer readable media readable by a computing device.

Applicants remark that "the Office is making a piecemeal combination of two references with a basis in prior art for doing so and is clearly using improper hindsight reconstruction to arrive at the present invention".

Examiner directs Applicants' attention to the above discussion.

In response to applicant's arguments against the references individually, one cannot show nonobviousness by attacking references individually where the rejections are based on combinations of references. See *In re Keller*, 642 F.2d 413, 208 USPQ 871 (CCPA 1981); *In re Merck & Co.*, 800 F.2d 1091, 231 USPQ 375 (Fed. Cir. 1986).

In response to applicant's argument that the examiner's conclusion of obviousness is based upon improper hindsight reasoning, it must be recognized that any judgment on obviousness is in a sense necessarily a reconstruction based upon hindsight reasoning. But so long as it takes into account only knowledge which was within the level of ordinary skill at the time the claimed invention was made, and does not include knowledge gleaned only from the applicant's disclosure, such a reconstruction is proper. See *In re McLaughlin*, 443 F.2d 1392, 170 USPQ 209 (CCPA 1971).

Applicants remark pertaining to claim 9 which is similar to the language of claim

1.

Examiner directs Applicants' attention to the discussion above.

Conclusion

THIS ACTION IS MADE FINAL. Applicant is reminded of the extension of time

policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE

MONTHS from the mailing date of this action. In the event a first reply is filed within

TWO MONTHS of the mailing date of this final action and the advisory action is not

mailed until after the end of the THREE-MONTH shortened statutory period, then the

shortened statutory period will expire on the date the advisory action is mailed, and any

extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of

the advisory action. In no event, however, will the statutory period for reply expire later

than SIX MONTHS from the mailing date of this final action.

Any inquiry concerning this communication or earlier communications from the

examiner should be directed to Marissa Thein whose telephone number is 571-272-

6764. The examiner can normally be reached on M-F 8:00-5:00.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's

supervisor, Ryan Zeender can be reached on 571-272-6790. The fax phone number for

the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the

Patent Application Information Retrieval (PAIR) system. Status information for

published applications may be obtained from either Private PAIR or Public PAIR.

Status information for unpublished applications is available through Private PAIR only.

For more information about the PAIR system, see http://pair-direct.uspto.gov. Should

you have questions on access to the Private PAIR system, contact the Electronic

Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a

USPTO Customer Service Representative or access to the automated information

system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

Mtot
June 11, 2007

Elaine Gord
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AU 3627